

Supervising Preparation of the Assessment Roll

P.A. 206 of 1893 as amended Section 211.10d(9) states, "An assessor who certifies an assessment roll in which he or she did not have direct supervision is guilty of a misdemeanor." The following are the guidelines adopted by the State Assessors Board on 05/19/2004:

1. The assessor must sign the current assessment year pre-Board of Review certification and Treasury form L-4022.
2. The assessor (or their representative) shall perform the following specific duties and responsibilities. The assessor must demonstrate significant involvement in these tasks.
 - a. The assessment and appraisal of property (including substantial new construction and property transfer uncapping).
 - b. Preparation, certification, and maintenance of assessment rolls, property description and assessment records, and having an established procedure to update records on a regular basis.
 - c. Attendance before the Board of Review.
 - d. Attendance at the township hall or city hall for meetings with the public.
 - e. Assist legal counsel in the prosecution or defense of cases arising out of the activities of the assessment department.
 - f. Appearance before the Michigan Tax Tribunal and Small Claims Division.
 - g. Periodic appearances before the township board of trustees or city commission when requested.
 - h. Conduct personal property canvass.
 - i. Insure the accuracy of land divisions/combinations of properties.
 - j. Respond to inquiries for assessment information (F.O.I.A. or general requests).
 - k. Reports are to be given to the city council/board of trustees.
 - l. Provide that mass appraisal method and procedures employed in the assessing office are in compliance with requirements of the Uniform Standards of Professional Appraisal Practice.
3. Pursuant to MCL 211.10e, one of the following approved manuals must be used:
 - a. Michigan Assessor's Manual, 1986 Cost Tables
 - b. Michigan Assessor's Manual, 1990 Cost Tables
 - c. Michigan Assessor's Manual, 1998 Cost Tables
 - d. STC approved manual and/or computerized appraisal software program

Supervising Preparation of the Assessment Roll
Page Two

4. Pursuant to MCL 211.10e, the following assessment records are utilized and maintained by the local assessing officer:
 - a. Appraisal record card system
 - b. Personal property record system
 - c. Tax maps (procedures for updating)
 - d. Land value studies and maps
 - e. ECF determinations
 - f. Current year assessment roll (original and duplicate copy)
 - g. Photos of dwellings and outbuildings affixed to card system and/or on software.
 - h. Principal Residence and Qualified Agricultural Homestead Exemptions on file.
 - i. Maintains a record of site visits to individual properties.
 - j. Verification of accuracy of land divisions or combinations.
 - k. Verification of a substantial on-site inspection of new construction determining condition as of December 31.
 - l. Pursuant to MCL 211.27a(3), the assessing unit must be in substantial compliance with the uncapping of transfers.
 - m. Files required State Tax Commission and Equalization forms in a timely manner (in accordance with the State Tax Commission Calendar and MCL 211.10a).
5. Assessment records must be made accessible and available for copying by the public whether located in any of the following:
 - a. Local unit public offices
 - b. Office/home of township supervisor
 - c. Office/home of assessing officer
 - d. Other
6. The assessor must identify when #5 records are available for inspection and copying as required by MCL 211.10a.

Supervising Preparation of the Assessment Roll
Page Three

7. Assessment roll shall contain the following data:
 - a. Name & address of property owner
 - b. Legal description or STC approved parcel code number
 - c. School district code
 - d. Property classification
 - e. Assessed valuation
 - f. Capped valuation
 - g. Taxable valuation
 - h. Board of Review valuation column
 - i. MTT and/or STC valuation column
 - j. Principal Residence or Qualified Agricultural Property Exemption & percentage
 - k. Date of last transfer of ownership
 - l. Leasehold improvements identifier, if applicable
 - m. Mathieu Gast Act improvements identified on the assessment roll, if applicable
8. The true cash value on the appraisal record card must agree with that indicated by the assessed value on the assessment roll.
9. The certified assessing officer must certify the assessment roll by the first Monday in March.
10. The assessor must deliver the certified assessment roll (original hard copy) to the local Board of Review for its required March meetings.
11. The assessor must deliver an original hard copy or electronic assessment roll to the county equalization department.
12. The assessor must deliver State Tax Commission form L-4021 to the county equalization department.
13. The assessor must deliver State Tax Commission form L-4022 to the county equalization department.
14. The assessor must deliver State Tax Commission form L-4025 to the county equalization department.
15. As the assessor you are either performing all of the above-required functions or you as the assessor have set up policies and procedures for it to be done. Certified assessing officers employed under the supervision of a chief assessing officer are required to follow the policies and procedures implemented by said officer. Upon receipt of a complaint the State Assessors Board may investigate the allegations themselves or ask the State Tax Commission or any independent State Assessors Board certified assessing officer to investigate the allegations for them.